G R S [X 5]

Previous references (1924 mc)

File No 79-24

Serial Nos. 1

Later references

Preserve

GENERAL AND REVENUE SECRETARIAT

Serial Nos. One only

Part B for Telegram

SUBJECT

Single Committee for each Local body to deal with Economic Development Works

To The Presidents of District Bds, the D C S of Wards, Presidents Taluk Panchayat Councils, Inspector Banglore, D I of Edn, Dr of Agri, Dr of Indl Entrance, Compilation and the Special Officer L.S.G.

L 673. 9 & 10 dt 26.7.24

passes orders on the above

N.S. 28-VII

D-O-No

REVENUE & GENERAL SECRETARIAT
5583
11 - MAR 924
LOCAL SELF GOVT BRANCH

Office of the Special Officer, Local Self Government,

PUBLIC OFFICES,

Dated, Bangalore 31st March. *1924*

SPECIAL OFFICE
No 325
31 MAR. 1924
LOCAL SELF GOVT BANGALORE

N O T E.

(1) A draft on local board finance is put up.

(2) The draft order cannot be considered complete as the Government have still to announce their policy on certain points and as this policy depends on the condition of the State finances. For instance, it seems to me desirable to lay - down-

(a) That when a District Board or taluk Board levies the education cess at the maximum rate and makes it over to Government, its liability for - contribution towards education charges is discharged.

(b) That no local body should be asked to contribute towards medical relief or Veterinary aid or audit charges unless it is in a sound financial condition.

(3) As the draft order has been prepared -- against time-owing to my transfer from my present appointment from next day- I shall be obliged if the Local and Legislative Secretariat will kindly verify the facts etc., in the draft and submit it for the orders of Government. This is one of the stages specified in my programme for the re-organisation of the local Board finances.

(4) A statement to illustrate para 3 of the draft is appended; also certain Registers

MT 31/3/24.

Local & Legislative Secretary with compliments.

by

Serial No

6) The draft proposed by the Special Officer should appear to require modifications in the following matters.

7) Para (4) Power is given to Village Officers on Land revenue alone and no separate remuneration is paid for collection of mahsul vide G.O. 7498-515 d-R 74-17-3 dated 23rd January 1918. It is not clear wherein the processes indicated in this G.O. has been given effect wherein land, rankey and cultivation cess collection as also mahsul cess are taken into account in calculating the total payable to Village Officers. It is necessary, the data necessary ascertained by the officiating Conservancy for Superintendence of Survey.

8) The cost of charge for erection, posts and plant for extension of direct lines work by the P. W. D. is also proposed to be raised from 18 to 23 per cent

NOTE—Contn sheet.

G R. S III-2

General and Revenue Secretariat | File No. of 19

Serial No

Govt returned

and the file has been sent to the L & Secy. As the increased rate of levy is likely to come into force, the concession rate of 18 per cent will soon cease to be in operation. The portion of the ~~paragraph~~ Govt pertaining to this matter may have to be modified accordingly. The final orders ~~cannot be passed~~ that may issue in the matter

9) Para (5) (a) The statement that the DC Boards pays a 2 1/4 per cent of local cess on land revenue and 33 per cent on the cess on Excise and Forest items is not correct. The Boards do not pay these amounts for commission purposes. After deducting these amounts from the total cess collected, the remainder alone is credited to the DC Boards.

10) (4) For Medical relief the State, DC and DC Funds do not contribute on equal shares as stated in the draft proposals. The proportion of contribution is fixed with reference to the working of the dispensary generally in the case of each

NOTE—Contn. sheet.

5583

4

G R. S. III-2,

General and Revenue Secretariat | File No. | of 19

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and repairs of Dispensary buildings
of the Dispensary is located in a
Municipality and the three funds con-
tribute equally, but if it is out-
side a Municipality, the Govt and
the Local Board concerned share the
cost equally. In the case of
establishment charges, the Local Board
pays the entire cost of the Dispen-
sary is outside Municipal limits
while in the case of Dispensaries
situated at Municipalities,
the general rule observed, with a
few exceptional cases governed by
Special orders, is that the Local
Board contributes two-thirds and
the Municipality one-third of
the charges. In all cases the
pay of the Medical officer and
the cost of European medicines are
borne entirely from State fun

DS JPP. 3/4/24.

The portion relating to this
will also have to be modified

L2 Mary 7/4

The draft has to be modified
as right above. 8/4
Member

Magh has seen 8/4
Mr BS Krishna Iyengar

8/6 14/4

NOTE—Contn sl

SECRETARIAT SPECIAL OFFICE No. 367 15 APR 1924 LOCAL CALORE

Serial No

Practically all the points dealt with in the draft G O on this file have been included in the Comprehensive draft orders put up by me under instructions from 1st member and submitted to Dewan. The draft is a tentative one and will be sent to the L S G Branch when it has undergone final revision, for verification of details. The draft order in this file merely covers the D.B. finances. The suggestions for improving the finances have been made use of while drafting the general order. In these circumstances a separate order on D.B.'s Taluk Bd finances does not appear necessary.

A

The only point that I have not dealt with in the general order is that relating to the establishment of Economic development Committees. This subject, it has to be noted, does not come strictly under the head "finance". So far as the D.B. Boards are concerned, the existence of these Committees does not involve Expenditure, which the D.B.'s are unable to bear. The Committees ~~to sanction~~ they cannot be dealt with in the "Constitution" either. As indicated in the draft order nothing much can be expected of these bodies unless first are prepared to allot sufficient funds for development work. This may not be possible for Sri

NOTE—Contn sheet

Serial No

B

Scheme. I would submit for consideration the following suggestions for the constitution & development of these Committees

(1) It is sufficient if there is a single Committee for the Dt Bd to deal with development work This is the view of the A S & Collector also the Rys Organisation may be amended suitably. The Committee may consist of members who represent all the branches of development work such as Edn Industries & Agriculture Govt should have power to nominate additional members on the Committee to secure Expert advice and guidance

(2) The suggestion contained in the Memo in this file to the effect that the Committee may be requested to carry on the preliminary work of making an Economic Survey of typical villages etc with a view to formulate schemes for developing the subjects dealt with, may be accepted The Committee may also deal with all cases of loans for industrial and commercial purposes which the Dt Bd may deem it necessary to sanction or select funds for All questions regarding development subjects for discussion by the Dt Bd may be referred to the special Committee for consideration and advice. If these suggestions are approved, the matter may be disposed of by a short G.O.

For orders on paragraphs marked A & B (for members) I agree Collector 18/4

MK 16/4/24

SPECIAL OFFICE No 367 19 APR 1924 LOCAL SECTION Contn sheet T 8890 16/4/24

G. R. S. III-2.

General and Revenue Secretariat

367/L&S/5567

File No. of 19

7

Serial No

Submitted with a draft G.O. on the lines of the Note Supra

Please see approved subject para thereof.

23/4

Fair draft Submitted.

24/4/24 The Local Self Govt Branch may kindly scrutinise the draft G.O. and submit to Govt for approval.

24/4/24

Local Boards Secy with Compliments)

The draft is in accordance with the suggestions already approved by the Govt Member. A slight verbal alteration is proposed in pencil. The draft relates to an amendment of Sections 10 and 17 A of the L.B. & V.C. Rules

L & L Secy

28/4

1st Member.

9091/29/4

DEW

03 8 1

Reg 8121

Note—Contn sheet.

Draft appd. Please submit this Govt Order for signature.

26/4

Please submit the draft G.O. as approved by the 2nd Member to the Hon'ble Minister for Local Self Govt.

25/4

84

G R S III-2,

General and Revenue Secretariat

File No. of 19

Serial No 360 15 5 24

SPECIAL OFFICE No 367 20 MAY 1924 LOCAL SELF GOVT BANGALORE

0212—Contn. sheet.

9

558

The D[t] Comm[ee] to be selected by the D[t] Board with Control from amongst members of the D[t] Board who possess interest in the various branches of development work for co-opting outside members, power has been reserved to post in rule (2) to nominate additional members to secure Expert advice and guidance. These nominated members need not be D[t] Board members nor necessarily officials.

If it is considered that the Committee will be unwieldy by having 15 D[t] B[d] members besides nominated members, then we may vary the limits between 6 and 12 for D[t] B[d] members.

Loans to be granted will be from the funds of the D[t] B[d] or from funds placed at the disposal of the Board by the Govt. The Committee should have power to recommend loan applications to the Director of Industries.

M M Crawford
Dpt-Secy
20/5/24

There would be no harm to give to the D[t] B[d]'s discretion the power to nominate members as is done in Sec 17 A C(2) of the present regulation but that would depend for the scope to appoint Experts on such Committee until the Board take the initiative in the matter. Sec 17 A requires amendment in any case.

MK
20/5

(J S Branch)

NOTE—Contn. sheet

G R 3 III 2]

267 5583 60

General and Revenue Secretariat | File No. | of 19

Serial No.

Land Rev Secy.

593/265 The Minister

Seen by Minister & the opinion was taken by the Secretary for personal orders of the Minister

Chief Minister

Now can we meetings cases under the Amendment to Regulation in cases Amendment of the Regulation

Land 30/5

The draft may perhaps come after omitting the portion indicated by Mr Menon and the para containing mistakes, which will be noted for some after the Regulation is amended as proposed

L OFFICE No. 367 2 - JUN 1924 LF-GOVT BANGALORE

Sd/ 27/5

Sd/ Legal Adviser

Legal Secy Conference) Now under may issue Amendment of Regulation but details may be reserved & & rules be framed after the Amending Regulation is passed.

Land 16/7

10279/1

NOTE—Contn sheet

S R S III-2J

General and Revenue Secretariat.

367/A-8/7 5583 L 11

File No of 19

Serial No

Two separate drafts are put up for approval.

The notification containing the rules to be issued in the matter may be published after the Local Boards and Village Panchayets Regulation is amended.

In the draft order put up provision has also been made for the appointment of a similar committee in the Municipality also and for the amendment of Section 29 (8) of the Municipal Regulation.

Local Adopt Secy to Consult 3 1st member

MS 4/6/24

6216/6/6

So 6/6 MS

In order of Mr Menon, as last sheet

Done the draft order only

NS 17/7

The order may issue in print (Gazette) & published in the Gazette

AK 18/7/24

MS NS 18/7/24

No 1673-25 A 2617/24 To Srinivasa Iyer, Dec of Dis Bds, Mysore Retd Civil Surgn, I & Fish Director I agree Comptr. Special agency beg direct the Govt agree view the new fine beg Confirm

REVENUE SECRETARIAT 1 AUG 1924 SELF GOVT BRANCH

Contd 324

Proceedings of the Government of His Highness the Maharaja of Mysore.

R e a d--

Extracts from the Dewan's and the President's addresses at the Local Self-Government Conference of 1923 relating to local board taxation and finance. (Printed as an annexure)

2. Resolutions of the Local Self-Government Conference relating to the taxation and finance of District and taluk Boards. (Printed as an annexure)

O R D E R NO.

Dated Bangalore 1924

(1) Preliminary.

The papers printed as an accompaniment indicate the nature and scope of the discussions and deliberations which have taken place on the important subject of the taxation and finance of local boards. The Government proceed to review briefly the statutory provisions on the subject and to indicate the methods by which the finances of the local boards may be placed on a firm basis.

(2) Sources of District Fund.

Section 23 of the Mysore Local Boards and Village Panchayet Regulation (VI of 1918) --

enumerates the various items constituting the District fund: and these may be briefly described as follows:-

(a_1) Such portion of the local cess on land revenue and of other local rates as may be assigned by Government to the District Board.

(a_2) Cattle pound receipts in non-panchayet areas.

(a_3) Ferry collections, and license fees specified in Section 38 Sub Section (1) ii and iii

(a_4) Tolls upon carriages, carts or animals passing along roads and bridges vested in the District Board.

(a_5) Tolls and fees leviable under Section 38 (1) (g).

(a_6) Fees for licenses granted for the temporary erection of pandals and other structures or for the purposes specified in Section 38 (1) (b).

(a_7) Fees for the temporary use of cartstands and of markets etc., on the occasion of fairs and festivals.

(a_8) Rents and profits accruing from buildings and other property vested in the District Board.

(a_9) The sale proceeds of grass and of the produce of trees under control of the District Board and of timber fallen or felled therefrom.

(a_{10}) All sums (including assignment of revenue) assigned to the fund by the Government or contributed thereto by local bodies or private persons.

(a_{11}) All sums received by the District Board in execution of this Regulation

Of the above items, those specified as (a_2),

(a_5) and (a_7) are assignable by District Boards to taluk Boards. Further under Section 24 of the Regulation a District Board can levy Railway and Education cesses to be respectively earmarked for certain purposes as well as a cess for --- guaranteeing the repayment of loans.

(3) Expansion of the resources of District Boards.

If the items composing the District Fund are severally analysed, it will be seen that they are to some extent fixed and inelastic. The Government however consider that the District Boards - should develop to the fullest extent possible the revenues which can be raised under the heads -- (a_3) to (a_8) regard being had to Resolution XLI of the Local Self-Government Conference in this connection, and that an increasing revenue from license fees should be specially levied under Section 38 (1) (g) on motor buses and other -- heavy vehicles plying for hire within the District.

Resolutions XL and XLII of the Local Self-Government Conference which aim at increasing -- the resources of District Boards are accepted and action will be taken to amend the Regulation - accordingly.

Under item (a_{10}) enumerated in para 2 above, all the grants-in-aid made by Government for - specific purposes and the assignment of specific items of revenue like the mohatarfa, the

15

contributions of tolls and Jatra receipts which may be made in the circumstances contemplated by Resolutions XXXII and XLI of the Local Self-Government Conference and the contributions which taluk boards may under certain circumstances be called upon to make to the District Fund. This last - point will be dealt with more fully in the para describing the disposal of the taluk fund.

(4) Grants-in-aid by Government.

The local cess on land and other revenues, the railway and education cesses, and the mohatarfa taxes (assigned by Government in 1916 to District Boards) are collected for the boards by the officers of the Revenue Department, and no charges for collection have till now been claimed by Government for this service. The waiving of the charges for collection in these cases may - therefore be regarded as a grant-in-aid by Government. For the execution of local fund works by by the Public Works Department, the Government - have been levying from the District Boards 18% on the outlay as establishment, tools and plant charges, and this percentage may be regarded as a concession rate in view of the higher percentage (viz., 23%) leviable under the rules prevailing elsewhere.

Further, by para 23 of Government Proceedings No. 3005-55/M1 132-16-1 dated 16th November 1916 the consideration of the question of making lump-sum grants to District Boards was postponed until the Boards showed some self-help and made serious efforts to increase their revenues, but every Dis-

District Board was at liberty to approach Government for a grant-in-aid equal to any additional revenue it was able to raise.

Since the year 1915, the Government have been making annual grants for the sinking of drinking water wells in each District.

(5) Expenditure by District Boards.

The various objects on which a District Board can expend its revenues are specified in Section 27 and the more important of these consist of the following items.

(a) The repair and maintenance of roads.
(b) The establishment etc., of schools, dispensaries, markets and travellers' bungalows.
(c) The construction and repair of public wells, tanks and water works.
(d) The establishment etc., of cattle pounds
(e) The economic development of the District.
(f) The payment of the audit charges of the accounts of District Boards.
(g) The payment of the salaries etc., of the District Board establishment.

In all the Districts, the repair and maintenance of District Fund roads have been carried out since 1879 by the State Public Works Department, an annual allotment being made for the purpose by each District Board and including 18% on the outlay on account of establishment, tools and plant charges. Whether the repair and maintenance of District Fund roads can be carried

out with greater efficiency and economy by a Separate Engineering establishment for District Boards is under investigation, but there -- appears to be no near prospect of any reduction of expenditure on this account.

For education, several District Boards are levying separate education cesses in addition to the payment of to the village school fund of 24% of the local cess on land revenue and 33% - on the cess on Excise and forest items, while for medical relief the contributions are regulated on the principle of the three funds (i.e., State, the District and Municipal Funds) paying in equal shares the amount required under certain heads.

Although by the amending legislation of 1921, the establishment of economic development committees within the District Boards was provided for, these committees have not yet come into regular working order, and the idea seems to prevail that no useful work can be turned out by these committees unless large grants are placed at their disposal either by Government or District Boards. The Government however consider that a good deal of preliminary work through honorary agencies can be done without much cost, such preliminary work consisting of brief economic surveys of typical villages in each taluk or District on the lines of similar surveys conducted in Madras and Bombay and serving as the basis for the formulation of specific schemes for the economic improvement of rural areas. The reports on industrial --

Economic subjects collected during the census operations of 1921 will be made over to the respective District Boards as a basis for further investigations on the same lines.

(6) Taluk Fund and its disposal

Under Section 25 of the Regulation and the rules issued thereunder, the following items constitute the Taluk Fund.

(a) 50% of the local cess (on land revenue) levied in the taluk.

(b) Cattle pound receipts in non-panchayet areas.

(c) Rents and fees leviable under Section 38 (a) and (b)

(d) Fees for the temporary use of cartstands etc., on the occasion of fairs and festivals.

(e) Other miscellaneous receipts.

By Section 28 of the Regulation, the above income can be utilised for the payment of the taluk board services and of the salaries etc., of the taluk board establishment.

In several cases the budgets of the taluk boards work up to a surplus, while in a larger number of other cases, the budgets result in a deficit. The introduction of a clear provision for enabling the District and taluk Boards to help each other in such cases is under the consideration of Government.

Further, the Regulation will be so amended as to empower every taluk board to levy the -

9

Education cess

(7) Summary and conclusion.

The budget rules for regulating the framing and passing of the budgets of local boards and Village Panchayets having been recently issued, the Government trust that the finances of these local bodies will be gradually placed on a firm basis; and as the application of these rules - will ensure balanced budgets, the prevention of extravagance, the expansion of resources and the building up of a reserve fund for the execution of large schemes of public and other works.

MU
30/24

Secretary to Government,
Local and Legislative Departments.

any real effective good work, the resources of the Boards have to be improved. But there is no elasticity in their system of revenue. The main sources of revenue, are, as you know, 76 per cent of local cess and mohatarfa, the income from other sources as already stated being small and not capable of much expansion. Mohatarfa too is a diminishing source of revenue, for wherever a Village Panchayet is formed the revenue from that source in respect of the village or group of villages concerned goes to the Panchayet at the -- expense of the District Board. Other sources of revenue are to be tapped, but the District Boards have no powers of local taxation like the Municipal Councils. The Boards are therefore dependent entirely upon the bounties of Government and this kills the initiative, destroys the sense of responsibility and individuality and introduces an element of uncertainty in the finances which is not conducive to steady and rapid development and that is the reason why eminent writers on - Local Self-Government have condemned the system of doles -- from Government. In the Order on the Local Self-Government Scheme, Government have promised to give - grants-in-aid to Local Bodies equivalent to half the amount they may raise by special means. This is the right principle which has been adopted by the Ministry of Health in England The same principle of grant-in-aid may be extended by the Government in case of services also instead of receiving - contributions from the Boards The Government should give grants-in-aid to the Local Bodies, transferring to them the control over the services-Medical, Sanitary, Educational and Engineering-as far as it is compatible with efficiency, for without such control the District Board will be an abstract entity and not a living organization capable of influencing the life and actions of the people committed to its charge For the foregoing reasons, I would advocate for the following measures for the success and progressive development of --

22

District Board administration-

(1) An element of elasticity and expansiveness in the revenue system of the District Boards.

(2) Power of levying local rates for necessary and essential services.

(3) The duties of an obligatory nature to be defined.

(4) A larger power of control over the services, the maintenance of which wholly or partially is a charge upon the District Fund.

(5) Direct responsiblity of the members to the rate-payers and the introduction therefore of the system of direct election

These may also be supplemented with larger powers of expenditure and power to ~~larger powers~~ pass their own budget subject to certain safe-quards which the Royal Commission on Decentralization recommended and which the Government of India have now accepted in their Resolution of 1918.

(1) Extract from the Dewan's address at the Local Self-Government Conference regarding the finances of local boards.

Turning now to the financial position of the Local Bodies, it will be found from the public reports that nearly 50 per cent increase in the local resources of the Boards have been effected by the assignment to them of the Local Funds General and the Mohatarfa by Government. The income of Local Boards during 1912-13 was Rs. 9,00,972 and during 1921-22, it had risen to Rs. 13,64,000. The income of the Municipalities has also increased from Rs. 9,85,000 to Rs. 25 lakhs in 1921-22. The total income of all the Local Self-Government institutions in the State was over Rs. 42½ lakhs last year, and this large sum indicates the scope that the Local Self-Government institutions now have for the fulfilment of their statutory obligations and the management of their own local affairs.

There is, however, another side of the picture. If I present that side to you, I hope you will not take it amiss, for, I have no desire to disparage the work already done or to discount the merit of the disinterested work that has been in evidence everywhere during the past few years. While there has been a decentralization of initiative and removal of control by Government so far as Local Self-Government is concerned and also very substantial increase in their resources, I regret to have to say that the additional duties and functions contemplated by the 1916 scheme have not been attended to in the same proportion. The Taluk Boards and the Union Panchayets have not got into full working order, with the result that Panchayets are for the most part, unpopular amongst the people and representations are very frequently coming to Government for their abolition. The District Boards have not taken advantage of the privilege of passing resolutions in matters general interest and as regards economic work also, their activities have been to some extent, hampered owing to various causes. Although the Local Boards have sanctioned additional expenditure under

some of their normal services, very little has been done - to take over the enlarged functions, and in fact, nothing has yet been accomplished in respect of the obligations imposed upon Local Bodies for the development of Primary Education. At present, the contribution from local resources towards the total expenditure of Rs. 17½ lakhs on Primary Education in the State is as follows:-

Rs. 62,000 from Municipalities.
Rs.2,75,000 from Village School Fund and
Rs.1,15,000 from Education Cess levied from the three Districts of Bangalore, Chitaldroog and Hassan

It is necessary, at the present moment, having regard to the great cry from the people in rural parts for more elementary schools, to realise the paramount necessity of making - adequate provision for a widely extended scheme of Primary Education for the people and this cannot be achieved without the fullest co-operation on the part of the Local Bodies and Municipalities throughout the State in the matter of finance. The scheme laid down in the Education Memorandum has not yet matured and it is extremely probable that that scheme will have to be revised, owing to the fact that the local resources counted upon are not forthcoming. Whether the Government -- desire to go back to the Village Aided System under a scheme of enhanced grants and greater security for the teachers or adhere to the scheme of conversion of aided schools into - Government schools, it is evident that an additional sum of nearly Rs. 10 lakhs for Primary Education alone will have to be found before the State can have Village Elementary Schools of an adequate number representing a reasonable ratio to the total population.

With a view to indicate the general improvement of the financial position of District Boards, I might give you some figures. The District Boards of Mysore, Bangalore, Kolar --

Tumkur and Chitaldrug put together have a normal excess in the annual income over the expenditure of nearly 2 lakhs per annum, while the Mohatarfa revenue collected in these districts and assigned to the Boards amount to Rs. 1,78,250. The financial condition of the Kadur and Shimoga District Boards is not satisfactory as their normal expenditure exceeds the normal income. The balance at the credit of District Boards, except the Kolar District Board, at the end of 1921-22 was Rs. 35½ lakhs, which of course, included Rs. 12 lakhs to the credit of the Railway Cess. This balance includes the accumulated surplus under - Local Funds General and Mohatarfa that were transferred to the District Boards on the 30th June 1917.

As already stated, the contribution towards Primary Education from the Boards is practically nominal, the contribution towards Medical Relief and Veterinary Dispensaries is also not adequate.

You have to decide at this Conference what proportion of expenditure for Primary Education, Medical Relief, Veterinary Services, etc., should be met from local resources taking into account all the available resources of these bodies, both -- Municipal and Local, under the existing system, You have also to go into the question as to how far it may be necessary to augment your resources by the levy of additional cesses or whether separate cesses for separate purposes should be levied or whether the Land Revenue Cess alone may be increased to 2 annas as was once proposed in the previous discussions. It is necessary for me to point out that, by the transfer of Local Funds General and Mohatarfa, Government made a two-fold sacrifice, for they not only handed over a handsome surplus as well as a recurring income of Rs. 4,82,000 per annum, but also they took upon themselves to meet the charges that were, till such transfer, being debited to these funds. But applications for Government contributions towards expenditure in respect of special -

schemes of improvements still continue to come to Government irrespective of the large balances that lie unused at the credit of the Local Bodies in the treasuries or in investments and in the State Budget too, lump-sum provisions are made for Village Improvement. Town-planning and Sanitary Improvements, etc., which should equitably be met from your own resources Government have promised half contribution in respect of water supply schemes, the total cost of which will normally be beyond the means of local resources. You will thus observe that you still depend very largely on Government subventions and doles which, however, are not regulated at present by any fixed principle.

Statement showing the financial position of the Protected Boards for the Three Years 1921-22, 1922-23 & 1923-24.

District Board.	1921-22		1922-23		1923-24	
	Normal Receipts	Normal Expenditure	Normal Receipts	Normal Expenditure	Normal Receipts	Normal Expenditure
Bangalore.	118,043	94,274	1,26,542	1,09,200	1,15,071	111,500
Kolar.	100,400	94,831	84750	62,400	135,000	124,715
Tumkur.	107,575	85,909	1,07,025	97,464	155,945	137,945
Mysore.	157,536	149,885	1,56,525	1,31,760	170,675	140,082
Hassan	78,968	99,894	96,060	91,235	88,400	86,710
Kadur.	51,856	54,218	49,600	58,891	49,266	39,210
Shimoga	1,21,358	1,22,000	93,620	84,855	77,500	78,350
Chikmagalur	93,650	74,093	91,877	72,847	129,410	98,131

Note: 1) Kadur Dt. Balances of Closing Balance
2) Shimoga Dt. do
3) Chikmagalur Dt. do

10/1/24

Boards.

Average for three years		Extraordinary (for 1923-24)		Opening Balance for 1923-24	Closing Balance for 1923-'24.
Income	Working expenditure	Receipts	Expenditure		
19,85	104991	93.673	24,2173	2.73.157	128,228
26716	93982	107.652	61,520	- 20,049	36.868
23515	107105	126,000	192737	5,43,003	4,94,265
61578	114084	63.500	507160	6,28,605	2, 14, 793
7809	92613	253,388	242,615	17.507	29, 970
02,40	50773	56,300	37.925	126,596	1, 55, 027
17492	95069	119,300	103,764	64, 975	79. 658
049758	1690	206410	246992	792, 404	6,53, 692

Unrealised Railway Cess	1,16,595	✓
Distric- Funds Profits	38,432	
Quarantine Cess	66,000	✓
Distric- Funds profits	13,658	
St. Funds profits	2,65,587	✓
Railway Cess Funds	3,70,832	
Distt. Local Boards Funds	17,263	

Statement Showing the financial position of the Talent Boards for the three years 1921-22, 1922-23 & 1923-24.

YMS
8-1-24.

1 Bangalore	10,530	9,045	9,603	7,814	9,469	8,820	9867	8393	+1474
2. Hoskote	8,353	6,199	8,315	6,993	8,101	7,137	8257	6776	+1481
3 Devanhalli	6,614	5,108	6,660	5,124	6,170	6,093	6481	5441	+1040
4 Doddaballapur	7,432	5,918	7,307	5,945	7,429	7,238	7389	6367	+1022
5. Nelamangala	6,313	6,837	5,850	5,589	5,936	6,372	6033	6273	-244
6 Magadi	6,128	5,285	6,065	5,259	5,486	6367	5893	5633	+260
7. Channapatna	3,165	3,838	3,447	4,514	3,334	5,182	3315	4511	-1196
8 Closepet.	2,787	3,751	3,539	3,560	3,395	4,409	3240	3906	-666
9 Kanakapura	6,163	5503	5,997	5,133	4,822	5,911	5660	5515	+145
10 Anekal.	7,575	6,598	7,586	5,813	7,496	7,947	7552	6786.	+766

Kolar District.

						Average 1921-23 for 1922 Receipts	Expenditure	
1	Kolar	7.492	8,383	7.945	10,576	7.718	9.479	- 1761
2	Bowringpet	11,400	11,417	5,950	9.975	8,675	10,696.	- 2021
3	Malur.	6.390	6,197	5,965	6.660	6,167	6.828	- 661
4.	Malbagal	7.522	7,611	7,602	10,376	7562	8993	- 1431
5	Srinivaspur	7.385	7,706	8421	9.926	7903	8816	- 913
6	Chintamani	5.586	5,804	5541	6,884	5538	6319	- 781
7	Sidlaghatta.	6.265	6,843	6,685	6,979	6475	6661	- 186
8	Chikballapur	3,605	5,254	4,252	5,752	3928	5503	- 1575
9.	Gowribidnur	8,259	8,446	9,976	10,916	9117	9681	- 564
10.	Bagepalli	4,730	7,153	4,953	6,454	4842	6809	- 1967
11.	Gudibanda	3,710	3,645	1,875	4,137	2792	3891	- 1099

Tumkur district

Tumkur		8,195	8,212	6,390	8,543	7287	8377	-1090
Maddagiri		7,924	7,022	5,538	6,508	7231	6765	+466
Koratagere		2,625	4,817	3,600	4,641	3112	4729	-1617
Chickanayakanahalli		5,335	6,201	5,085	6,216	5210	6208	-998
Sira		6,855	6,274	6,265	6,362	6560	6318	+242
Gubbi		7,550	7,349	9,292	7,987	8421	7668	+753
Tiptur		6,626	6,577	8,182	7,106	7404	6841	+563
Turuvekere		3,179	3,927	2,542	4,142	2860	4034	-1174
Pavagada		4,824	5,428	4,445	5,846	4634	5637	-1003
Kunigal		6,574	7,304	6,185	7,497	6379	7400	-1021

Mysore District

Mysore	5,915	5,830	5,951	6,664	5933	6247	-314
Yedalore	7,110	6,189	7,235	8,281	7172	7235	-63
Hunsur	7,735	7,558	8,080	10,248	7907	8903	-996
Heggadadevan-Kote	2,650	4,621	3,050	4,338	2850	4479	-1629
Gundlupet	5,770	5,746	6,422	6,242	6096	5994	+102
Chamarajnagar	13,110	9935	13,615	13,157	13362	11546	+1816
Nanjangud	6,685	6,431	6,725	7,003	6705	6717	-12
T. Narasipur	5,990	6,766	6,460	7,921	6225	7343	-1118
Seringapatam	7,190	6,786	8,805	10,376	7997	8581	-584
Krishnarajpet	7,315	7,969	7,700	7,450	7507	7709	-202
Mandya	6,120	5,951	6,245	9,099	6182	7525	-1343
Nagamangala	4,500	5,778	4,625	8,586	6562	7182	-620
Malavalli	4,095	4,869	4,170	5,916	5432	5392	-1260
Fruck Roads	1,555	2,284	--	--			

Hassan District

Hassan	8,222	9,337	8,452	8,142	11,734	16,268	9,469	11,249	- 1,780
Mayarabo	6,635	6,886	9,347	9,347	11,339	10,210	9,107	8,814	+ 293
Belur	9,165	11,260	9,477	8,865	9,124	13,614	9,255	11,246	- 1,991
Arsikere	11,187	13,267	9,730	9,502	11,044	16,792	10,653	13,187	- 2,534
Channarayapatna	7,008	7,618	7,314	7199	7443	11,128	7255	8648	- 1,393
Hole-Narasipura	3,656	3,906	3,748	3748	3,946	7981	3,785	5211	- 1,428
Arkalgud	6,257	7237	6,765	6,765	6,232	8650	6,418	7550	- 1 132
Alur	2,757	3,357	3,762	3,762	8,207	4222	4.908	3 780	+ 1,128

Kadur District

Chickmagalur	9365	8515	8,005	8,005	8,216	8,216	8.528	8.245	+ 283
Kadur	10255	9635	7,570	7,570	7,277	7,277	8,367	8.160	+ 207
Tarikere	5027	5255	6,062	6,062	7,544	7,544	6.211	6.287	− 76
Narasimharaja pura	3370	3370	3.370	3,370	5,247	5,247	3,995	3 995	Balances
Koppa	4212	5228	5,217	5,217	9,797	9,797	6.408	6.747	− 339
Mudigere	5379	4990	6,149	6,149	8084	8084	6 537	6 407	+ 130

Shimoga District

Shimoga	7,652	8138	6,460	8,427	7,500	8,552	7 204	8.372	- 1.168
Chanagiri	7,290	8034	6,765	6,966	6,660	8,755	6.905	7.918	- 1.013
Honnali	6,571	6883	6,235	6,676	6,685	6,198	6.497	6.585	- 88
Shikarpur	8,257	7084	7,400	5,688	6,235	5,969	7.297	6 213	+ 1,084
Sorab	10,035	8628	8,890	9,449	10,692	10,058	9.872	9.378	+ 494
Sagar	6,065	11056	5,810	8,208	7175	8,428	6 350	9.230	- 2,880
Nagar	4,651	6763	4,606	6,956	5,115	5863	4.790	6,527	- 1,737
Tirthahalli	7,615	10773	7,890	11,178	7,940	9,559	7. 815	10.503	- 2.688
Kumsi	5,210	4888	4,555	5,149	5,730	4,443	5,165	4.826	+ 339

Chitaldrug District

Chitaldrug	4,620	3,990	5,870	5,140	8,007	5,987	6,165	5.039	+ 1 126
Challakere	5,948	4,532	7,157	5,373	9,472	6,229	7.525	5.378	+ 2.147
Davangere	4,590	4,403	5,174	4,616	6,837	5,857	5.533	4.958	+ 575
Holalkere	4,169	3,982	5,385	4,724	7,630	5,930	5,728	4.878	+ 850
Hosdurga	3,787	3,767	4,506	3,995	5,414	4,922	4.589	4 228	+ 341
Hiriyur	4,963	5,033	6,159	5,460	7,986	6,581	6.369	5,691	+ 678
Jagalur	2,948	2,909	3,635	3,365	4,369	4,139	3,650	3 471	+ 179
Molakalmuru	3,561	3,554	3,960	3,537	4,130	4,154	3 893	3.748	+ 135
Harihar	3,885	3,944	4,880	4,384	5,210	4,850	4.658	4.392	+ 266

The Year 1922-23°

	Tolls & Ferries	Fees, Fines & Miscl.
Bangalore Dt.	14	13,028
Kolar District.	..	
Mysore District.	18,500	14,150
Shimoga "	8,000	19,100
Tumkur "	1700	19,787
Chitaldrug "	1125	1,000.
Kadur "	–	1,000
Hassan "	9,000	23,850.

Resolutions of the Local Self-Government Conference

relating to District and Taluk Boards

taxation and finance.

District Boards.

(a) XXIX-

That the Local Boards and Municipal Regulations be suitably amended so as to empower Local Bodies to grant loans for the encouragement of local arts and industries subject to such limitations and safeguards as the Government may deem fit to impose

(b) XXXII-

That, while the system of establishing toll-gates at the entrance to Municipalities on District Fund Roads is to be deprecated, the revenue from Municipal toll when levied should be shared between the District Boards and the Municipal Councils and that the Government should fix the share in some equitable proportion.

(c) XL-

That provision be made for the levy of a tax on goats and pigs but not on sheep.

(d) XLI-

That one-third of the net realizations, after deducting Sanitary and other charges from Jatras held in connection with Muzrai institutions, be given to District Boards and the remaining two-thirds credited to the funds of the temple concerned. In the case of cattle shows, etc., organized under the auspices of Local Bodies, one-third of the realizations after deducting all the charges may be given over to the local temple or temples as the District Board thinks fit.

(e) XLII-

That in order to introduce an element of elasticity and expansiveness in the revenues of the District Boards

the District Boards be empowered to levy cesses like Municipalities subject to such conditions and limitations as the Government may impose and that the Local Boards Regulation be amended accordingly.

(f) XLIII-

That the District Boards be entrusted with the control of primary education and required to contribute one-third of the cost.

(g) XLIV-

That no uniform rule can be laid down regarding the contribution payable by the District Boards towards the cost of several services and that the question should be decided by the District Board concerned as it arises.

(h) XLV- TALUK BOARDS.

That the Local Boards Regulation be suitably amended so as to empower the Taluk Boards to levy Education Cess subject to such conditions and limitations as the Government may deem fit to impose.

Proceedings of the Government of His Highness the Maharaja of Mysore.

- ml 79 - 24 - 1

Read the following Resolution No. XXIX of the Local Self-Government Conference of April 1923:

" That, to deal with the Educational, Industrial and Agricultural problems connected with the Economic Conference, the Local Bodies may have a single committee in lieu of three separate committees. "

" That the Local Boards and the Municipal Regulations be suitably amended so as to empower local bodies to grant loans for the encouragement of local arts and industries, subject to such limitations and safeguards as the Government may deem fit to impose. "

ORDER NO. L 673-95/ml 79-24-1
Dated 26 May 1924.

Government agree with the view of the Local Self-Government Conference that it is sufficient if there is a single committee for each local body to deal with work connected with economic development. Government also consider that separate committees are not necessary for Taluk Boards, and that the members to be selected should be such as represent the different branches of development work, education, agriculture and industries and commerce ~~and that the Government should have power to nominate members on the committee to secure expert advice and guidance~~. The Municipal Regulation and the Local Boards and Villages Panchayets Regulation will be amended accordingly:

DRAFT.

Secretary to Government,
Local & Legislative Departments.

P.T.O.

To

The Presidents of Bangalore, Kolar and Hassan District Boards through the Deputy Commissioners.

The Presidents of other District Boards.

The Deputy Commissioners of Districts.

The Municipal Commissioner, through the President Bangalore City Municipal Council.

The President, Mysore City Municipal Council.

The Inspector General of Education in Mysore.

The Director of Agriculture in Mysore.

The Director of Industries and Commerce in Mysore

The Comptroller to Government.

The Special Officer, Local Self-Government.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

G O No L, 673 95—Ml 79 24-1, dated 26th July 1924

Single Committee for each Local Body to deal with Economic Development Work

Orders that a —— is sufficient

Read the following Resolution No XXIX of the Local Self-Government Conference of April 1923 —

"That, to deal with the Educational, Industrial and Agricultural problems connected with the Economic Conference, the local bodies may have a single Committee in lieu of three separate Committees"

"That the Local Boards and the Municipal Regulations be suitably amended so as to empower local bodies to grant loans for the encouragement of local arts and industries, subject to such limitations and safeguards as the Government may deem fit to impose"

ORDER No L 673 95—ML 79-24-1, DATED 26TH JULY 1924

Government agree with the view of the Local Self-Government Conference that it is sufficient if there is a single Committee for each local body to deal with work connected with Economic Development Government also consider that separate Committees are not necessary for Taluk Boards, and that the members to be selected should be such as represent the different branches of development work, *viz*, Education, Agriculture and Industries and Commerce The Municipal Regulation and the Local Boards and Village Panchayets Regulation will be amended accordingly

B NAGAPPA,
Secretary to Government,
Local and Legislative Departments

To—The Presidents of Bangalore, Kolar and Hassan District Boards through the Deputy Commissioners
The Presidents of other District Boards
The Deputy Commissioners of Districts
The Municipal Commissioner, Municipal Council, through the President, City Municipal Council, Bangalore
The President, Mysore City Municipal Council
The Inspector General of Education in Mysore
The Director of Agriculture in Mysore
The Director of Industries and Commerce in Mysore
The Comptroller to Government
The Special Officer, Local Self Government

Exd —D K M

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